

Commonwealth of Massachusetts
Board of Public Accountancy
1000 Washington Street
Boston, MA 02118

Public Minutes
January 15, 2015 Meeting

Board Members Present:

Regina D. Hunter, CPA, *Chair*
Mark S. Robinson, CPA, *Secretary*
Randall S. Davis, CPA, *Member*

Board Members Not Present:

Robin Kramer, CPA, *Member*

Staff Members Present:

Neldy Jean-Francois, *Executive Director*
Jim O'Connor, *Board Legal Counsel*
Victoria Fernandes, *Board Staff*
Sonia Jordan, *Board Staff*

Meeting called to order at 10:40 A.M. by Regina Hunter, CPA, and Chair of the Board.

Housekeeping and Evacuation Procedures

Executive Director Jean-Francois discussed the emergency evacuation procedures including a specified meeting location outside the building so all may be accounted for in the event of an actual emergency.

General Business

On a motion made by Member Davis and seconded by Ms. Hunter, the Board voted unanimously to appoint Mark Robinson as Secretary of the Board.

Review of Minutes

Ms. Hunter reviewed with the Board the December 4, 2014 public meeting minutes. Thereafter, a Motion was made by Mr. Robinson and Seconded by Ms. Hunter, the Board voted unanimously to approve the December 4, 2014 minutes.

New Cases Closed Session

On a motion by Mr. Robinson, seconded by Mr. Davis, the Board voted unanimously to suspend the open meeting pursuant to G.L.c.112 § 65C and enter into a close session to discuss new complaints.

During the closed session, the Board took the following actions:

PSB, CPA [Issuance of Report by a non-CPA]- Board instructed staff to open a complaint against PSB, CPA.

CA-15-001 [M.B.] – Forward to Office of Prosecutions

CA-15-021 [S.S.] – Dismiss without prejudice

CA-15-023 [K.M.] – Invite Licensee to the next scheduled meeting.

CA-15-025 [P.A.] – Invite both the Complainant and Licensee to the next scheduled meeting.

CA-15-028 [T.A.] – Dismiss without prejudice.

CA-15-029[R. N.] – Dismiss without prejudice.

CA-15-031 [J.H. Z.] – Invite Licensee to the next scheduled meeting.

Case Update. Closed Session

While still in closed session, the Board discussed complaints, Docket Numbers CA-13-027 [R.W.] and CA-14-016 [W.B.]

During the Closed Session the Board took the following action:

CA-13-027 [R.W.] – Forward to Office of Prosecutions.

CA-14-016 [W.B.] – Forward to Office of Prosecutions.

Investigative Conferences: [Closed Session]

While still in closed session, the Board discussed complaint, Docket Number CA-14-005 [G.S.].

During the closed session, the Board took the following action:

CA-14-005 (G.S.) – Forward to Office of Prosecutions.

Discussion of Settlement Offers*[Closed Session]*

The Board continued in closed session and moved on to discuss the terms of a negotiated settlement with Prosecutor Mary Pixley regarding **CA-12-047 [B.B.]**

At the close of the investigative conference, the Board resumed its open meeting.

Executive Session: Good Moral Character [J.H.] *[Closed Session]*

On a motion by Mr. Robinson, seconded by Mr. Davis, the Board voted unanimously to suspend the open meeting pursuant to G.L.c.30A 21(a)(1) to discuss an individual's character rather than competence in regards to **[J.H.]**, **[A.L.]**. The suspension of the open meeting was taken by roll call vote.

- Mr. Robinson – Aye
- Ms. Hunter – Aye
- Mr. Davis – Aye

At the close of the investigative conference, the Board resumed its open meeting.

Discussion – Definition of Practice of Public Accountancy

The Board discussed the practice of public accountancy and determined that “Tax Preparation” at a CPA firm is within the scope of practice of public accountancy, per M.G.L. c. 112, s. 87D

(a). Experience letters received from CPA firms with non reporting CPA applications will be accepted by the Board. The letters must be signed by a CPA partner of the firm.

Review of Applications-Deficiency:

The Board reviewed each of the following license applications individually as potential deficiencies had been identified by Board staff:

Application of Kwaku J. Acheampong

Application of Nicole Rheault

During the discussion, the Board instructed staff to take the following actions:

Application of Kwaku J. Acheampong - Tabled

Application of Nicole Rheault - Approved

Correspondence

The Board addressed and reviewed the items of correspondence as publicized in its agenda. The correspondence and the Board’s action regarding each are as follows:

Letter dated 12/12/14 from Da Min Wu requesting license upgrade

The Board approved the reinstatement

E-mail dated 12/18/14 from Chunlei Wu requesting exam extension of CPA testing window

The Board denied the request.

Letter dated 12/10/14 from Joseph Moynihan requesting CPE extension on behalf of Stephen Moynihan

The Board granted six (6) months extension.

Letter dated 12/28/14 from John W. Minnehan requesting additional time to complete CPEs

The Board granted six (6) months extension.

E-mail dated 1/5/15 from Ann DeLuca re: CPE credits

The Board granted 9.5 and 14 CPE credits as requested.

FYI- NASBA Jurisdiction Reports: Testing Windows 2014 Q-4

The Board reviewed the information. No further action required.

E-mail dated 1/12/15 from Maura Flaherty re: CPE credits

The Board requested additional information.

Letter dated 1/9/15 from John H. Carney requesting license reinstatement

The Board denied the request.

FYI: Letter dated January 4, 2013 from Sheila Ellenbogen notifying the Board of her employment status

The Board reviewed the information. No further action required.

The Board then held a discussion with regards to matters received by the board in between months that the Board does not hold a meeting. It was decided board staff can refer matters to board members so that all matters received are processed in a timely manner. The Board delegation is as follows:

Ms. Hunter – refer all matters related to tax and applications

Mr. Davis – refer all matters related to technical issues

Mr. Robinson – refer all matters except tax related questions.

Mr. Davis then made a motion to adopt the delegation. The motion was seconded by Mr. Robinson. The vote was unanimous.

Adjournment

Ms. Hunter obtained assurance from the Board's staff that the day's agenda had been completed, and there being no objections, on a motion by Mr. Davis and seconded by Mr. Robinson, the Board voted unanimously to adjourn the January 15, 2015 meeting at 2:19 PM.

Respectfully submitted,

Victoria Fernandes
Program Coordinator
Massachusetts Board of Registration of Public Accountancy

List of Documents Used by the Board at the Open Meeting:

Application of Kwaku J. Acheampong
Application of Nicole Rheault

Letter dated 12/12/14 from Da Min Wu requesting license upgrade
E-mail dated 12/18/14 from Chunlei Wu requesting exam extension of CPA testing window
Letter dated 12/10/14 from Joseph Moynihan requesting CPE extension on behalf of Stephen Moynihan
Letter dated 12/28/14 from John W. Minnehan requesting additional time to complete CPEs

E-mail dated 1/5/15 from Ann DeLuca re: CPE credits
FYI- NASBA Jurisdiction Reports: Testing Windows 2014 Q-4
E-mail dated 1/12/15 from Maura Flaherty re: CPE credits
Letter dated 1/9/15 from John H. Carney requesting license reinstatement
FYI: Letter dated January 4, 2013 from Sheila Ellenbogen notifying the Board of her employment status